

§ 1.431(c)(6)–1

certain plans in accordance with sections 104 through 106 of the Pension Protection Act of 2006 (PPA '06), Public Law 109–280 (120 Stat. 780).

(ii) *Applicability of special adjustments to target normal cost.* The special adjustments of paragraph (d)(2)(i)(B) of this section (relating to adjustments to the target normal cost for plan-related expenses and mandatory employee contributions) apply to plan years beginning after December 31, 2008. In addition, a plan sponsor may elect to make the special adjustments of paragraph (d)(2)(i)(B) of this section for plan years beginning in 2008. This election is made in the same manner and is subject to the same rules as an election to add an amount to the plan's prefunding balance pursuant to § 1.430(f)–1(f). Thus, the election can be made no later than the last day for making the minimum required contribution for the plan year to which the election relates.

(2) *Effective date/applicability date of regulations.* This section applies to plan years beginning on or after January 1, 2010. For plan years beginning before January 1, 2010, plans are permitted to rely on the provisions set forth in this section for purposes of satisfying the requirements of section 430.

(3) *First effective plan year.* For purposes of this section, the first effective plan year for a plan is the first plan year to which section 430 applies to the plan for purposes of determining the minimum required contribution.

(4) *Transition rule for determining at-risk status.* In the case of plan years beginning in 2008, 2009, and 2010, paragraph (b)(1)(i) of this section is applied by substituting the following percentages for “80 percent”—

- (i) 65 percent in the case of 2008;
- (ii) 70 percent in the case of 2009; and
- (iii) 75 percent in the case of 2010.

[T.D. 9467, 74 FR 53058, Oct. 15, 2009]

§ 1.431(c)(6)–1 Mortality tables used to determine current liability.

(a) *Mortality tables used to determine current liability.* The mortality assumptions that apply to a defined benefit plan for the plan year pursuant to section 430(h)(3)(A) and § 1.430(h)(3)–1(a)(2) are used to determine a multiemployer plan's current liability for purposes of applying the rules of section 431(c)(6).

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A multiemployer plan is permitted to apply either the static mortality tables used pursuant to § 1.430(h)(3)–1(a)(3) or generational mortality tables used pursuant to § 1.430(h)(3)–1(a)(4) for this purpose. However, for this purpose, a multiemployer plan is not permitted to use substitute mortality tables under § 1.430(h)(3)–2.

(b) *Effective/applicability date.* This section applies for plan years beginning on or after January 1, 2008.

[T.D. 9419, 73 FR 44648, July 31, 2008]

§§ 1.432–1.435 [Reserved]

§ 1.436–0 Table of contents.

This section contains a listing of the major headings of § 1.436–1.

§ 1.436–1 Limits on benefits and benefit accruals under single employer defined benefit plans.

- (a) General rules.
 - (1) Qualification requirement.
 - (2) Organization of the regulation.
 - (3) Special rules for certain plans.
 - (4) Treatment of plan as of close of prohibited or cessation period.
 - (5) Deemed election to reduce funding balances.
 - (b) Limitation on shutdown benefits and other unpredictable contingent event benefits.
 - (1) In general.
 - (2) Exemption if section 436 contribution is made.
 - (3) Rules of application.
 - (4) Prior unpredictable contingent event.
 - (c) Limitations on plan amendments increasing liability for benefits.
 - (1) In general.
 - (2) Exemption if section 436 contribution is made.
 - (3) Rules of application regarding pre-existing plan provisions.
 - (4) Exceptions.
 - (5) Rule for determining when an amendment takes effect.
 - (6) Treatment of mergers, consolidations, and transfers of plan assets into a plan. [Reserved]
 - (d) Limitations on prohibited payments.
 - (1) AFTAP less than 60 percent.
 - (2) Bankruptcy.
 - (3) Limited payment if AFTAP at least 60 percent but less than 80 percent.
 - (4) Exception for cessation of benefit accruals.
 - (5) Right to delay commencement.
 - (6) Plan alternative for special optional forms.